

THIS OBJECTION SEEKS TO DISALLOW AND EXPUNGE CERTAIN FILED PROOFS OF CLAIM. PARTIES RECEIVING THIS NOTICE OF DEBTORS' ONE HUNDRED SEVENTY-SEVENTH OMNIBUS OBJECTION TO CLAIMS SHOULD REVIEW THE OMNIBUS OBJECTION TO SEE IF THEIR NAME(S) AND/OR CLAIM(S) ARE LOCATED IN THE OMNIBUS OBJECTION AND/OR IN THE EXHIBIT ATTACHED THERETO TO DETERMINE WHETHER THIS OBJECTION AFFECTS THEIR CLAIM(S).

**IF YOU HAVE QUESTIONS, PLEASE CONTACT
DEBTORS' COUNSEL, ERIKA DEL NIDO, AT 212-310-8323.**

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Robert J. Lemons

Attorneys for Debtors
and Debtors in Possession

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X	
In re	: Chapter 11 Case No.
	:
LEHMAN BROTHERS HOLDINGS INC., et al.,	: 08-13555 (JMP)
	:
Debtors.	: (Jointly Administered)
-----X	

**NOTICE OF HEARING ON DEBTORS'
ONE HUNDRED SEVENTY-SEVENTH OMNIBUS OBJECTION
TO CLAIMS (NO LIABILITY NON-DEBTOR EMPLOYEE CLAIMS)**

PLEASE TAKE NOTICE that on August 19, 2011, Lehman Brothers Holdings Inc. ("LBHI") and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the "Debtors"), filed their one hundred seventy-seventh omnibus objection to claims (the "Debtors' One Hundred Seventy-Seventh Omnibus Objection to Claims"), and that a hearing (the "Hearing") to consider the Debtors' One Hundred Seventy-

Seventh Omnibus Objection to Claims will be held before the Honorable James M. Peck, United States Bankruptcy Judge, in Courtroom 601 of the United States Bankruptcy Court for the Southern District of New York, One Bowling Green, New York, New York 10004, on **October 5, 2011 at 10:00 AM (prevailing Eastern Time)**, or as soon thereafter as counsel may be heard.

PLEASE TAKE FURTHER NOTICE that any responses to the Debtors' One Hundred Seventy-Seventh Omnibus Objection to Claims must be in writing, shall conform to the Federal Rules of Bankruptcy Procedure and the Local Rules of the Bankruptcy Court, and shall be filed with the Bankruptcy Court (a) electronically in accordance with General Order M-399 (which can be found at www.nysb.uscourts.gov) by registered users of the Bankruptcy Court's filing system, and (b) by all other parties in interest, on a 3.5 inch disk, preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format (with a hard copy delivered directly to Chambers), in accordance with General Order M-182 (which can be found at www.nysb.uscourts.gov), and served in accordance with General Order M-399, and on (i) the chambers of the Honorable James M. Peck, One Bowling Green, New York, New York 10004, Courtroom 601; (ii) attorneys for the Debtors, Weil, Gotshal & Manges LLP, 767 Fifth Avenue, New York, New York 10153 (Attn: Robert J. Lemons, Esq. and Mark Bernstein, Esq.); (iii) the Office of the United States Trustee for Region 2, 33 Whitehall Street, 21st Floor, New York, New York 10004 (Attn: Tracy Hope Davis, Esq., Elisabetta Gasparini, Esq. and Andrea B. Schwartz, Esq.); and (iv) attorneys for the official committee of unsecured creditors appointed in these cases, Milbank, Tweed, Hadley & McCloy LLP, 1 Chase Manhattan Plaza, New York, New York 10005 (Attn: Dennis F. Dunne, Esq., Dennis O'Donnell, Esq., and Evan Fleck, Esq.); so as to be so filed and received by no later than **September 20, 2011 at 4:00 PM (prevailing Eastern Time)** (the "Response Deadline").

PLEASE TAKE FURTHER NOTICE that if no responses are timely filed and served with respect to the Debtors' One Hundred Seventy-Seventh Omnibus Objection to Claims or any claim set forth thereon, the Debtors may, on or after the Response Deadline, submit to the Bankruptcy Court an order substantially in the form of the proposed order annexed to the Debtors' One Hundred Seventy-Seventh Omnibus Objection to Claims, which order may be entered with no further notice or opportunity to be heard offered to any party.

Dated: August 19, 2011
New York, New York

/s/ Robert J. Lemons
Robert J. Lemons

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Attorneys for Debtors and
Debtors in Possession

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X	
In re	: Chapter 11 Case No.
	:
LEHMAN BROTHERS HOLDINGS INC., et al.,	: 08-13555 (JMP)
	:
Debtors.	: (Jointly Administered)
-----X	

**DEBTORS' ONE HUNDRED SEVENTY-SEVENTH OMNIBUS
OBJECTION TO CLAIMS (NO LIABILITY NON-DEBTOR EMPLOYEE CLAIMS)**

THIS OBJECTION SEEKS TO DISALLOW AND EXPUNGE CERTAIN FILED PROOFS OF CLAIM. PARTIES RECEIVING THIS ONE HUNDRED SEVENTY-SEVENTH OMNIBUS OBJECTION TO CLAIMS SHOULD REVIEW THE OMNIBUS OBJECTION TO SEE IF THEIR NAME(S) AND/OR CLAIM(S) ARE LOCATED IN THE OMNIBUS OBJECTION AND/OR IN THE EXHIBIT ATTACHED THERETO TO DETERMINE WHETHER THIS OBJECTION AFFECTS THEIR CLAIM(S).

**IF YOU HAVE QUESTIONS, PLEASE CONTACT
DEBTORS' COUNSEL, ERIKA DEL NIDO, AT 212-310-8323.**

TO THE HONORABLE JAMES M. PECK
UNITED STATES BANKRUPTCY JUDGE:

Lehman Brothers Holdings Inc. (“LBHI”) and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the “Debtors”), respectfully represent as follows:

Relief Requested

1. The Debtors file this omnibus objection to claims, pursuant to section 502(b) of title 11 of the United States Code (the “Bankruptcy Code”), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and this Court’s order approving procedures for the filing of omnibus objections to proofs of claim [Docket No. 6664] (the “Procedures Order”), seeking to disallow and expunge certain claims for which the Debtors have no liability.

2. The proofs of claim listed on Exhibit A annexed hereto (collectively, the “No Liability Non-Debtor Employee Claims”) were filed against the Debtors asserting claims for compensation arising out of the claimants’ employment with entities that are not Debtors in these chapter 11 cases. The Debtors’ records indicate that the claimants were employees of Lehman Brothers Inc. (“LBI”) or other non-Debtor entities. The Debtors have no liability for the compensation-related obligations of LBI and other non-Debtor affiliates and no liability for any No Liability Non-Debtor Employee Claim.

Jurisdiction

3. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b).

Background

4. Commencing on September 15, 2008 and periodically thereafter, (as applicable, the “Commencement Date”), LBHI and certain of its subsidiaries commenced with this Court voluntary cases under chapter 11 of the Bankruptcy Code. The Debtors’ chapter 11 cases have been consolidated for procedural purposes only and are being jointly administered pursuant to Bankruptcy Rule 1015(b). The Debtors are authorized to operate their businesses and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

5. On September 17, 2008, the United States Trustee for Region 2 (the “U.S. Trustee”) appointed the statutory committee of unsecured creditors pursuant to section 1102 of the Bankruptcy Code (the “Creditors’ Committee”).

6. On September 19, 2008, a proceeding was commenced under the Securities Investor Protection Act of 1970 (“SIPA”) with respect to LBI. A trustee appointed under SIPA (the “SIPC Trustee”) is administering LBI’s estate.

7. On January 19, 2009, the U.S. Trustee appointed Anton R. Valukas as examiner in the above-captioned chapter 11 cases (the “Examiner”) and by order, dated January 20, 2009 [Docket No. 2583], the Court approved the U.S. Trustee’s appointment of the Examiner. The Examiner filed its report with the Court on March 11, 2010 pursuant to section 1106(b) of the Bankruptcy Code [Docket No. 7531].

8. On January 14, 2010, the Court entered the Procedures Order, which authorizes the Debtors, among other things, to file omnibus objections to up to 500 claims at a time, on various grounds, including those set forth in Bankruptcy Rule 3007(d) and those additional grounds set forth in the Procedures Order.

The No Liability Non-Debtor Employee Claims Should Be Disallowed and Expunged

9. Section 502(b)(1) of the Bankruptcy Code provides, in relevant part, that a claim may not be allowed to the extent that “such claim is unenforceable against the debtor and property of the debtor, under any agreement or applicable law.” 11 U.S.C. § 502(b)(1). A proof of claim is “deemed allowed, unless a party in interest objects.” 11 U.S.C. § 502(a). If an objection refuting at least one of the claim’s essential allegations is asserted, the claimant has the burden to demonstrate the validity of the claim. *See In re Oneida, Ltd.*, 400 B.R. 384, 389 (Bankr. S.D.N.Y. 2009); *In re Adelpia Commc’ns Corp.*, No. 02-41729, 2007 Bankr. LEXIS 660 at *15 (Bankr. S.D.N.Y. Feb. 20, 2007); *In re Rockefeller Ctr. Props.*, 272 B.R. 524, 539 (Bankr. S.D.N.Y. 2000).

10. In their review of the claims filed on the claims register in these chapter 11 cases, the Debtors have identified the No Liability Non-Debtor Employee Claims as asserting claims for commissions, expense reimbursements, bonuses, wages, severance, and unused vacation days filed by former Lehman employees. The Debtors reviewed their records and determined that none of the claimants were employees of the Debtors, but were employees of non-Debtor entities such as LBI, Lehman Brothers Europe, Ltd., Lehman Brothers Limited, Lehman Brothers International (Europe), Lehman Brothers Market Makers, Neuberger Berman Management, Inc., Lehman Brothers Asia Holdings, Inc., Neuberger Berman LLC, Lehman Brothers Japan Inc., Lehman Brothers Real Estate Limited, and Lehman Brothers Asset Management, and as a result, those non-Debtor employers are liable for such compensation claims. Nothing in the Debtors’ records, nor in the No Liability Non-Debtor Employee Claims, indicates any ground for liability by any of the Debtors for the compensation-related claims asserted in the No Liability Non-Debtor Employee Claims. Many of the No Liability Non-Debtor Employee Claims attach offers of employment and letters promising severance packages

that were sent by non-Debtor entities. A claim against a non-Debtor affiliate does not result in a claim against, nor a right to payment from, the Debtors.

11. The liabilities asserted in the No Liability Non-Debtor Employee Claims are not claims against LBHI or any other Debtor in these chapter 11 cases. Unless the No Liability Non-Debtor Employee Claims are disallowed and expunged, parties who do not hold valid claims against the Debtors' estates may nonetheless recover from the Debtors. The Debtors respectfully request the Court enter an order disallowing and expunging the No Liability Non-Debtor Employee Claims in their entirety.

Reservation of Rights

12. The Debtors reserve all their rights to object on any basis to any No Liability Non-Debtor Employee Claim or any portion of any No Liability Non-Debtor Employee Claim for which the Court does not grant the relief requested herein.

Notice

13. No trustee has been appointed in these chapter 11 cases. The Debtors have served notice of the Debtors' One Hundred Seventy-Seventh Omnibus Objection to Claims, in accordance with the procedures set forth in the second amended order entered on June 17, 2010 governing case management and administrative procedures [Docket No. 9635], on: (i) each claimant listed on Exhibit A; (ii) the U.S. Trustee; (iii) the attorneys for the Creditors' Committee; (iv) the Securities and Exchange Commission; (v) the Internal Revenue Service; (vi) the United States Attorney for the Southern District of New York; and (vii) all parties who have requested notice in these chapter 11 cases. The Debtors submit that no other or further notice need be provided.

14. No previous request for the relief sought herein has been made by the Debtors to this or any other Court.

WHEREFORE the Debtors respectfully request entry of an order granting the relief requested herein and such other and further relief as is just.

Dated: August 19, 2011
New York, New York

/s/ Robert J. Lemons

Robert J. Lemons

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767 Fifth Avenue
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Attorneys for Debtors
and Debtors in Possession

EXHIBIT A

IN RE: LEHMAN BROTHERS HOLDINGS INC., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 177: EXHIBIT A - NO LIABILITY NON-DEBTOR EMPLOYEE CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
1	ADLER, DAVID 10206 BRIAR ROSE DR. HOUSTON, TX 77042	08-13555 (JMP)	Lehman Brothers Holdings Inc.	07/20/2009	5627	\$200,000.00	No Liability
2	ANDREWS, COLLETTE 710 VALLEY STREET MAPLEWOOD, NJ 07040	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	27593	\$2,807.69	No Liability
3	ANTONCIC, MADELYN 350 EAST 57TH STREET APARTMENT 13A NEW YORK, NY 10022		Lehman No Case Asserted/All Cases Asserted	09/18/2009	16517	\$3,807,143.00	No Liability
4	BAIGIS, SHERI 250 3RD ST ARCHBALD, PA 18403	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/14/2009	12632	\$19,557.70	No Liability
5	BROOKS (FOMERLY KUICK), CHERI 1870 SOMERSET LANE WHEATON, IL 60189		Lehman No Case Asserted/All Cases Asserted	09/22/2009	32291	\$695.54	No Liability
6	BROWN, JONATHAN H. 2939 AVENUE Y APT #4F BROOKLYN, NY 11235	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/14/2009	12639	\$250,000.00	No Liability
7	BUTLER-MCLAUGHLIN, CECELIA E. 2 LANGDON ROAD CARLE PLACE, NY 11514	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	21508	\$133,207.40	No Liability
8	CARPENTER, THERESA J. 72 NORTH STATE ROAD # 170 BRIARCLIFF MANOR, NY 10510	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	18145	\$86,867.90	No Liability

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 177: EXHIBIT A - NO LIABILITY NON-DEBTOR EMPLOYEE CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
9	CARSON, LAUREN 111 WORTH ST, APT 61 NEW YORK, NY 10013-4022	08-13555 (JMP)	Lehman Brothers Holdings Inc.	02/09/2009	4325 ¹	\$36,944.44	No Liability
10	CHING, STEVE 757 JACKSON STREET APT. 201 SAN FRANCISCO, CA 94133		Lehman No Case Asserted/All Cases Asserted	08/07/2009	7646	\$12,267.00	No Liability
11	CONNOLLY, THOMAS J. 3545 BRIDLE CREEK DRIVE SUWANEE, GA 30024	08-13555 (JMP)	Lehman Brothers Holdings Inc.	07/09/2009	5228	\$25,000.00	No Liability
12	CRAMER, REBEKAH W. 2670 MANOR PL ELLENWOOD, GA 302942544	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/16/2009	13125	\$4,000.00	No Liability
13	CRAMER, REBEKAH W. 2670 MANOR PL ELLENWOOD, GA 302942544	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/16/2009	13126	\$21,900.00	No Liability
14	CRAMER, REBEKAH W. 2670 MANOR PL ELLENWOOD, GA 302942544	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/16/2009	13127	\$11,133.00	No Liability
15	DILLAH, JILLIAN 1425 AMSTERDAM AVENUE APT# 8R NEW YORK, NY 10027		Lehman No Case Asserted/All Cases Asserted	08/04/2009	7354	\$1,056.86	No Liability
16	FRIEDMAN, STEPHEN J. 857 FIFTH AVENUE NEW YORK, NY 10065	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/17/2009	15181	\$4,756,000.00	No Liability

¹ Claim 4325 is being expunged solely with respect to its asserted claim for severance in the amount of \$36,944.44. The portion of Claim 4325 that is asserting a claim for Notes or Debentures in the amount of \$25,000.00 is not being expunged pursuant to this Objection, is not affected by this Objection, and is subject to the Debtors' One Hundred Seventy-First Omnibus Objection to Claims (Duplicative of Indenture Trustee Claims).

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 177: EXHIBIT A - NO LIABILITY NON-DEBTOR EMPLOYEE CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
17	GASPARRO, PAUL 105 STUYVESANT AVE RYE, NY 10580	08-13555 (JMP)	Lehman Brothers Holdings Inc.	01/30/2009	2334	\$195,668.12	No Liability
18	GROSSBLATT, JOSHUA 26575 AGOURA RD CALABASAS, CA 91302		Lehman No Case Asserted/All Cases Asserted	01/30/2009	2258	\$1,588.20	No Liability
19	HALE, JULIE PENDENE NIGHTINGALE AVENUE WEST HORSLEY, KT24 6NZ UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/17/2009	8525	\$66,692.30	No Liability
20	HAR-EVEN, ITAMAR 18 OLD PEAK ROAD TOWER 1, APT. 10-A HONG KONG	08-13555 (JMP)	Lehman Brothers Holdings Inc.	07/27/2009	6160	\$369.20	No Liability
21	HAYKIN, DANIEL S. 16234 E PRENTICE PL CENTENNIAL, CO 80015-4174	08-13555 (JMP)	Lehman Brothers Holdings Inc.	02/16/2011	67341	\$20,769.23	No Liability
22	HODGES, JAMES 10 HALSEY STREET LONDON, GT LON, SW3 2QH UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/18/2009	16103	\$1,830,000.00	No Liability
23	HORN, JAMIE R. 3997 STIRRUP DR DOYLESTOWN, PA 18902-5467		Lehman No Case Asserted/All Cases Asserted	09/18/2009	17357	\$6,060.00	No Liability
24	HROMIC, HARIS 25-40 SHARE BLVD G-I ASTORIA, NY 11102	08-13555 (JMP)	Lehman Brothers Holdings Inc.	05/28/2009	4626	\$10,950.00	No Liability
25	KAUKONEN, ROBIN 30 UNERHILL ROAD MILL VALLEY, CA 94941	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/20/2009	8860	\$96,829.34	No Liability

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 177: EXHIBIT A - NO LIABILITY NON-DEBTOR EMPLOYEE CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
26	KELLY, SEAN 1002 MILL VALLEY DRIVE SUGARLAND, TX 77478	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	32334	\$80,000.00	No Liability
27	KOBIELSKI, CAROL 15 HOLIDAY LANE ENFIELD, CT 06082		Lehman No Case Asserted/All Cases Asserted	12/04/2008	1218	\$47,529.28	No Liability
28	LARS P. JACOBSON 909 15TH STREET HERMOSA BEACH, CA 90254	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	24255	\$77,575.10	No Liability
29	LASRY, FRANCOIS 121 EAST 71ST STREET NEW YORK, NY 10021	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/08/2009	10537	\$139,860.00	No Liability
30	LEE, EDMUND 23-18 DORCHESTER RD FAIR LAWN, NJ 07410	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/22/2009	44335	\$55,163.47	No Liability
31	MACKINNON, MICHAEL L 31 APPEGARTH ROAD LONDON, W14 0HY UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/12/2009	8079	\$8,300.00	No Liability
32	MIKHAIL, REDA 319 ABINGDON AVENUE STATEN ISLAND, NY 10308		Lehman No Case Asserted/All Cases Asserted	09/22/2009	32220	\$15,034.70	No Liability
33	MOORE, TODD CHRISTOPHER 15403 STABLE STAR CIRCLE CYPRESS, TX 77429	08-13555 (JMP)	Lehman Brothers Holdings Inc.	06/05/2009	4769	\$200,000.00	No Liability
34	NAGARAJ, HEMANTH 22 E 36 ST APT 4B NEW YORK, NY 10016	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/28/2008	405	\$154,500.00	No Liability
35	PAGANO, CARMINE J. 143 BRYANT AVENUE STATEN ISLAND, NY 10306	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/31/2009	9742	\$587,341.69	No Liability

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 177: EXHIBIT A - NO LIABILITY NON-DEBTOR EMPLOYEE CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
36	PERRY, BARCLAY 350 N. SALT AIR AVE. LOS ANGELES, CA 90049	08-13555 (JMP)	Lehman Brothers Holdings Inc.	02/23/2009	4504	\$12,432.64	No Liability
37	RAYNAUD, JEAN-MICHEL 5 IMPASSE FOCH 24660 CHAMIER, S. FRANCE	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/10/2008	153	\$43,972.60	No Liability
38	RIESSEN, NATALIE S. 205 EAST 59TH STREET, #19A NEW YORK, NY 10022	08-13555 (JMP)	Lehman Brothers Holdings Inc.	12/23/2009	66000	\$1,719.39	No Liability
39	RIESSEN, NATALIE S. 205 EAST 59TH STREET, #19A NEW YORK, NY 10022	08-13555 (JMP)	Lehman Brothers Holdings Inc.	12/23/2009	66001	\$1,871.21	No Liability
40	RIESSEN, NATALIE S. 205 EAST 59TH STREET, #19A NEW YORK, NY 10022	08-13555 (JMP)	Lehman Brothers Holdings Inc.	12/23/2009	66002	\$514.85	No Liability
41	RIESSEN, NATALIE S. 205 EAST 59TH STREET, #19A NEW YORK, NY 10022	08-13555 (JMP)	Lehman Brothers Holdings Inc.	12/23/2009	66003	\$552.44	No Liability
42	RIESSEN, NATALIE S. 205 EAST 59TH STREET, #19A NEW YORK, NY 10022	08-13555 (JMP)	Lehman Brothers Holdings Inc.	12/23/2009	66004	\$9,177.60	No Liability
43	ROBSON-CANTY, GERALDINE D. 61 BEECHWOOD TERRACE YONKERS, NY 10705	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	20289	\$21,659.84	No Liability
44	SCHREIBER, RUSSELL FLAT 5 CADOGAN COURT GARDENS 1 D'OYLEY STREET GT LON LONDON, SW1X 9AQ UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/21/2009	24389	\$27,600.00	No Liability

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 177: EXHIBIT A - NO LIABILITY NON-DEBTOR EMPLOYEE CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
45	SKRAPITS, TOM 1755 ROLAND AVENUE WANTAGH, NY 11793	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	30632	\$27,802.14	No Liability
46	SKRAPITS, TOM 1755 ROLAND AVENUE WANTAGH, NY 11793	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	30633	\$27,802.94	No Liability
47	SPENCER, SARAH HITE 487 3RD ST, #3 BROOKLYN, NY 11215	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	30778	\$1,535.72	No Liability
48	SPITAL, SAUL H. 10 JEANINE COURT MANALAPAN, NJ 07726	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/28/2009	9607	\$30,000.00	No Liability
49	SPITAL, SAUL H. 10 JEANINE COURT MANALAPAN, NJ 07226	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/28/2009	9609	\$100,000.00	No Liability
50	SPITAL, SAUL H. 10 JEANINE COURT MANALAPAN, NJ 07726	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/28/2009	9610	\$89,806.68	No Liability
51	TOLMAN, MARC 6935 PERDIDO BAY TERRACE LAKE WORTH, FL 33463	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	31988	\$44,423.08	No Liability
52	TOLMAN, MARC 6935 PERDIDO BAY TERRACE LAKE WORTH, FL 33463	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	31989	\$44,423.08	No Liability
53	TOPPE, ROBERT 12 SEMINARY RD BEDFORD, NY 10506	08-13555 (JMP)	Lehman Brothers Holdings Inc.	01/23/2009	1907	\$128,365.65	No Liability
54	TORRES, CARLOS 67 ROCKY RIDGE DR NW CALGARY, AB T3G 4G1 CANADA	08-13885 (JMP)	Lehman Brothers Commodity Services Inc.	11/06/2008	532	\$245,000.00	No Liability

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 177: EXHIBIT A - NO LIABILITY NON-DEBTOR EMPLOYEE CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
55	UBELHART, KAREN A. 800 WEST END AVE - APT 7A NEW YORK, NY 10025	08-13555 (JMP)	Lehman Brothers Holdings Inc.	06/16/2009	4897	\$192,308.00	No Liability
56	VEDOVOTTO, ROBERTO VIA OSPEDALE CIVILE 20 PADOVA, 35121 ITALY	08-13555 (JMP)	Lehman Brothers Holdings Inc.	02/19/2010	66309	\$7,668,375.00	No Liability
57	WALLACE, WILLIAM A. 95 MYSTIC DR OSSINING, NY 10562-1965		Lehman No Case Asserted/All Cases Asserted	09/16/2009	13739	Undetermined	No Liability
58	WILSON, DAVID 532 49 AVENUE SW CALGARY, AB, T2S 1G5 CANADA	08-13885 (JMP)	Lehman Brothers Commodity Services Inc.	11/17/2008	772	\$330,000.00	No Liability
59	WINTERS, WK 42 WEST GREEN HEIGHINGTON NEWTON AYCLIFFE CO DURHAM, DL5 6PE UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	03/10/2009	3335	Undetermined	No Liability
TOTAL						\$22,012,154.02	

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X	
In re	: Chapter 11 Case No.
	:
LEHMAN BROTHERS HOLDINGS INC., <i>et al.</i> ,	: 08-13555 (JMP)
	:
Debtors.	: (Jointly Administered)
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**ORDER GRANTING DEBTORS' ONE HUNDRED SEVENTY-SEVENTH OMNIBUS
OBJECTION TO CLAIMS (NO LIABILITY NON-DEBTOR EMPLOYEE CLAIMS)**

Upon the one hundred seventy-seventh omnibus objection to claims, dated August 19, 2011 (the "Debtors' One Hundred Seventy-Seventh Omnibus Objection to Claims"),¹ of Lehman Brothers Holdings Inc. and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the "Debtors"), pursuant to section 502 of title 11 of the United States Code (the "Bankruptcy Code"), Rule 3007 of the Federal Rules of Bankruptcy Procedure, and this Court's order approving procedures for the filing of omnibus objections to proofs of claim [Docket No. 6664], seeking the disallowance and expungement of the No Liability Non-Debtor Employee Claims on the basis that the Debtors have no liability for such claims, all as more fully described in the Debtors' One Hundred Seventy-Seventh Omnibus Objection to Claims; and due and proper notice of the Debtors' One Hundred Seventy-Seventh Omnibus Objection to Claims having been provided, and it appearing that no other or further notice need be provided; and the Court having found and determined that the relief requested in the Debtors' One Hundred Seventy-Seventh Omnibus Objection to Claims is in the best interests of the Debtors, their estates, creditors, and all parties in interest and that the legal and factual bases set forth in the Debtors' One Hundred Seventy-Seventh Omnibus Objection to Claims

¹ Terms not defined herein shall have the same meaning ascribed to them in the Debtors' One Hundred Seventy-Seventh Omnibus Objection to Claims.

establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is

ORDERED that the relief requested in the Debtors' One Hundred Seventy-Seventh Omnibus Objection to Claims is granted to the extent provided herein; and it is further

ORDERED that pursuant to section 502(b) of the Bankruptcy Code, the claims listed on Exhibit 1 annexed hereto are disallowed and expunged in their entirety with prejudice; and it is further

ORDERED that the Debtors' Court-appointed claims agent is authorized and directed to reflect the No Liability Non-Debtor Employee Claims as disallowed and expunged pursuant to this Order; and it is further

ORDERED that this Order has no res judicata, estoppel, or other effect on the validity, allowance, or disallowance of, and all rights to object and defend on any basis are expressly reserved with respect to any claim listed on Exhibit A annexed to the Debtors' One Hundred Seventy-Seventh Omnibus Objection to Claims that is not listed on Exhibit 1 annexed hereto; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to this Order.

Dated: _____, 2011
New York, New York

UNITED STATES BANKRUPTCY JUDGE